HOUSE DOCKET, NO. 451 FILED ON: 1/14/2011

HOUSE . . . . . No. 791

The Commonwealth of Massachusetts

PRESENTED BY:

Elizabeth A. Poirier

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the refund of sales tax upon return of merchandise.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Elizabeth A. Poirier	*14th Bristol*
George T. Ross	*2nd Bristol*
Steven L. Levy	*4th Middlesex*
Shaunna O'Connell	*3rd Bristol*

HOUSE DOCKET, NO. 451 FILED ON: 1/14/2011

HOUSE . . . . . No. 791

By Ms. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 791) of Elizabeth A. Poirier and others relative to the refunding of sales taxes on certain purchases. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2868* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to the refund of sales tax upon return of merchandise.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 64H of the General Laws is hereby amended by adding the following section:— Section 34. Any purchaser who has paid to a vendor an excise under this chapter upon a sale at retail of property that is returned to the vendor more than 30 but not more than 90 days, or in the case of a motor vehicle more than 180 days but not more than one year and 90 days, from the date of purchase on rescission of the contract of sale and the entire amount charged therefore, less the vendor's established handling fees, if any, for such return of property, is refunded either in cash or credit, shall be entitled to a return of such excise paid without interest.